

**ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS**

**CITY OF MINNEAPOLIS, MINNESOTA
Statement E-3**

For the fiscal year ended December 31, 2000

(In Thousands)

	Community Development Agency	Municipal Parking	River Terminal	Sewer Rental	Solid Waste and Recycling	Water Works	2000 Total	1999 Total
Cash flows from operating activities:								
Operating income (loss)	\$ 9,966	\$ 16,320	\$ 157	\$ 15,598	\$ 1,835	\$ 11,419	\$ 55,295	\$ 39,662
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:								
Depreciation	-	4,024	384	974	646	3,577	9,605	9,518
(Increase) decrease in accounts receivable	96	143	(50)	(117)	108	125	305	2,580
(Increase) decrease in special assessments receivable	-	(87)	-	(36)	1	(158)	(280)	9
(Increase) decrease in loans receivable	2,343	-	-	-	-	-	2,343	1,699
(Increase) decrease in interest receivable	58	-	-	-	-	-	58	27
(Increase) decrease in notes receivable	8,165	-	-	-	-	-	8,165	575
(Increase) decrease in capital lease receivable	2,041	-	-	-	-	-	2,041	1,629
(Increase) decrease in due from other funds	-	-	-	-	-	-	-	(349)
(Increase) decrease in inventories	-	-	-	-	(48)	232	184	(165)
(Increase) decrease in prepaid items	1	-	-	(81)	-	(38)	(118)	1
(Increase) decrease in contracts receivable	-	-	-	1,372	-	-	1,372	1,319
(Increase) decrease in properties held for resale	3,243	-	-	-	-	-	3,243	(458)
Increase (decrease) in salaries payable	(1)	67	-	19	(11)	50	124	155
Increase (decrease) in accounts payable	48	(1,495)	(29)	(145)	120	158	(1,343)	994
Increase (decrease) in intergovernmental payable	-	4	-	-	(72)	(46)	(114)	(23)
Increase (decrease) in due to other funds	935	-	185	-	-	-	1,120	4
Increase (decrease) in deposits held for others	(1,745)	53	-	(58)	(1)	66	(1,685)	(26)
Increase (decrease) in deferred revenue	(367)	88	-	51	5	176	(47)	1,218
Increase (decrease) in compensated absences payable	-	(14)	-	96	(11)	(29)	42	162
Special assessments	-	145	-	223	97	567	1,032	934
Other non-operating revenues	-	45	-	-	36	834	915	1,145
Other non-operating expenses	-	-	-	-	-	-	-	(886)
Total adjustments	14,817	2,973	490	2,298	870	5,514	26,962	20,062
Net cash provided (used) by operating activities	24,783	19,293	647	17,896	2,705	16,933	82,257	59,724

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**CITY OF MINNEAPOLIS, MINNESOTA
Statement E-3**

(Continued)

For the fiscal year ended December 31, 2000

(In Thousands)

	Community Development Agency	Municipal Parking	River Terminal	Sewer Rental	Solid Waste and Recycling	Water Works	Total	1999 Total
Cash flows from non-capital financing activities:								
Proceeds from bonds	7,551	-	-	-	-	-	7,551	2,900
Proceeds from notes	-	-	-	-	-	-	-	3,841
Interfund loans received	-	7,000	-	3,000	1,475	-	11,475	6,400
Operating transfers from other funds	1,112	12,043	-	-	72	-	13,227	14,258
Interfund loans paid	-	(7,005)	(21)	(4,750)	(3,700)	-	(15,476)	(18,475)
Principal paid on bonds and notes	(25,929)	-	-	-	-	-	(25,929)	(13,833)
Interest paid on bonds and notes	(8,581)	-	-	-	-	-	(8,581)	(9,233)
Operating transfers to other funds	(937)	(11,474)	-	(2,778)	(12)	(3,076)	(18,277)	(18,337)
Interest paid on interfund loans	-	-	(4)	-	-	-	(4)	(7)
Net cash provided (used) by non-capital financing activities	(26,784)	564	(25)	(4,528)	(2,165)	(3,076)	(36,014)	(32,486)
Cash flows from capital and related financing activities:								
Proceeds from bonds	-	76,901	-	10,953	-	9,280	97,134	59,859
Contributions	-	-	-	3,467	-	1,229	4,696	562
Principal paid on bonds	-	(7,709)	-	(11,070)	-	(6,091)	(24,870)	(36,788)
Interest paid on bonds	-	(9,843)	-	(2,038)	-	(2,281)	(14,162)	(12,693)
Principal paid on notes	-	(17,056)	-	-	-	-	(17,056)	-
Interest paid on notes	-	(1,106)	-	-	-	-	(1,106)	-
Acquisition and construction of fixed assets	-	(35,373)	(585)	(16,513)	(789)	(15,498)	(68,758)	(48,528)
Bond issuance costs	-	(148)	-	-	-	-	(148)	(80)
Net cash provided (used) by capital and related financing activities	-	5,666	(585)	(15,201)	(789)	(13,361)	(24,270)	(37,668)
Cash flows from investing activities:								
Purchase of investments	(54,274)	-	-	-	-	-	(54,274)	(67,157)
Sale of investments	56,878	-	-	-	-	-	56,878	71,510
Interest	1,251	2,056	-	784	-	742	4,833	789
Net cash provided (used) by investing activities	3,855	2,056	-	784	-	742	7,437	5,142

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**CITY OF MINNEAPOLIS, MINNESOTA
Statement E-3
(Continued)
(In Thousands)**

For the fiscal year ended December 31, 2000

	Community Development Agency	Municipal Parking	River Terminal	Sewer Rental	Solid Waste and Recycling	Water Works	2000 Total	1999 Total
Net increase (decrease) in cash and cash equivalents	1,854	27,579	37	(1,049)	(249)	1,238	29,411	(5,288)
Cash and cash equivalents, beginning of year	883	28,411	-	8,625	365	8,023	46,307	51,595
Cash and cash equivalents, end of year	\$ 2,737	\$ 55,990	\$ 37	\$ 7,576	\$ 116	\$ 9,261	error	\$ 46,307
Non-cash investing, capital and financing activities:								
(Loss) on disposal of fixed assets	\$ -	\$ (21)	\$ -	\$ (2)	\$ -	\$ (37)	\$ (60)	\$ (13)
Fixed assets constructed in capital projects funds	\$ -	\$ 45,414	\$ -	\$ -	\$ -	\$ -	\$ 45,414	\$ 944

Investments with trustees were increased by \$1,657,135 to record the change in fair value at 12/31/00